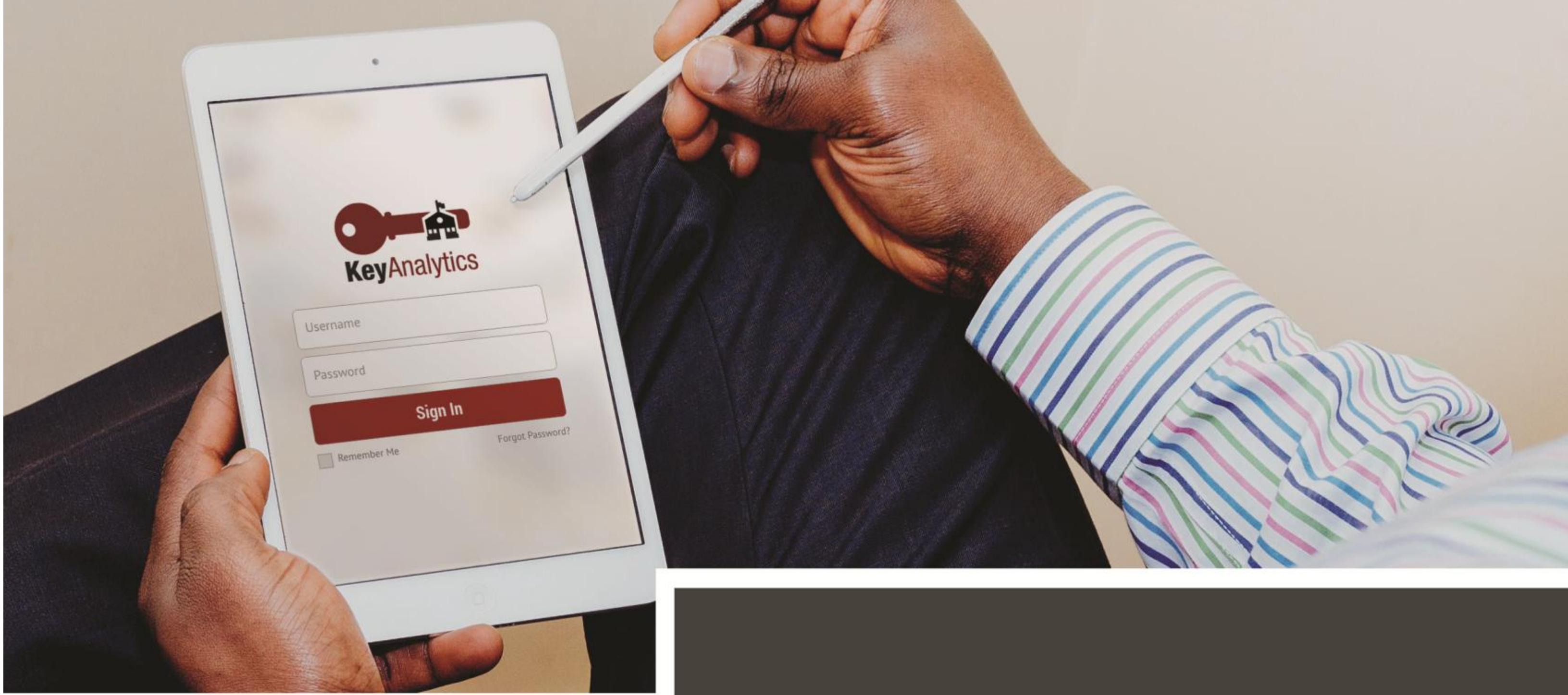


Community Facilities District No. 13
Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Jurupa Unified School District

2025 / 2026

KeyAnalytics

A division of California Financial Services

District Administration

Dr. Trenton Hansen, Superintendent
Paula Ford, Assistant Superintendent, Business Services
Jurupa Unified School District
4850 Pedley Road
Jurupa Valley, CA 92509
T. (951) 360-4157

Fiscal Agent

Zions Bancorporation, National Association
707 Wilshire Boulevard, Suite 5000
Los Angeles, CA 90017

Special Tax Administrator

KeyAnalytics
27201 Puerta Real, Suite 260
Mission Viejo, CA 92691
T. (949) 282-1077

Special Assessment Questions
T. (877)575-0265
taxinfo@calschools.com

Bond Counsel

Nixon Peabody, LLP
One California Plaza, 300 S Grand Avenue, Suite 4100
Los Angeles, CA 90071
T. (213) 629-6000

Table of Contents

Introduction

Community Facilities District No. 13 ("CFD No. 13") of the Jurupa Unified School District (the "School District") was formed pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 13 is authorized under the Act to finance certain facilities (the "Authorized Facilities") as established at the time of formation.

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 13 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2025/2026. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the "RMA") which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA, Fiscal Agent Agreement, dated December 1, 2021, by and between the School District and Zions Bancorporation, National Association acting as Fiscal Agent (the "Fiscal Agent").

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 13 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2024/2025 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2024/2025 and an accounting of the remaining collections.

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with CFD No. 13.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 13 for Fiscal Year 2024/2025.

Section V –Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 13 for Fiscal Year 2025/2026.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 13.

Section VII – Fiscal Year 2025/2026 Special Tax Levy

Section VII provides the Fiscal Year 2025/2026 Special Tax levy based on updated Special Tax classifications and the Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 13 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 13 is located is located along the north side of Highway 60 and at Soto Avenue, just east of the Jurupa Mountains Discovery Center Museum, bounded by Granite Hill Drive, in the north-central area of the City of Jurupa Valley ("City") within the County of Riverside ("County"). For reference, the boundary map of CFD No. 13 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 13 was formed and established by the School District on September 14, 2015, under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of CFD No. 13, and a landowner election at which the qualified electors of CFD No. 13 authorized CFD No. 13 to incur bonded indebtedness in an amount not to exceed $7,000,000 and approved the levy of Annual Special Taxes.

CFD No. 13 was also formed in connection with a School Facilities Funding and Mitigation Agreement, dated September 14, 2015 (the "Mitigation Agreement"), by and between the School District and FH II, LLC ("Developer"). In addition, CFD No. 13. may also finance the acquisition or construction of certain sewer and water facilities, connection fees, master plan sewer facilities and improvements to be owned and operated by the Jurupa Community Services District (the "Water District"), in accordance with a Joint Community Facilities Agreement dated as of October 27, 2014, by and among the School District, the Developer and the Water District. CFD No. 13 may also finance the acquisition or construction of certain park facilities and improvements to be owned and operated by the Jurupa Area Recreation and Park District ("JARPD"), in accordance with a Joint

Community Facilities Agreement dated as of December 1, 2014, by and among the School District, the Developer and JARPD.

The table below provides information related to the formation of CFD No. 13.

Board Actions Related to Formation of CFD No. 13

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	July 25, 2015	2016/02
Resolution to Incur Bonded Indebtedness	September 14, 2015	2016/19
Resolution of Formation	September 14, 2015	2016/18
Resolution Calling Election	September 14, 2015	2016/20
Ordinance Levying Special Taxes	September 14, 2015	2016/01

A Notice of Special Tax Lien was recorded in the real property records of the County on September 23, 2015, as Document No. 2015-0422528, on all property within CFD No. 13.

C. Bonds

1. Special Tax Bonds, 2017 Series A

On March 30, 2017, the Special Tax Bonds, 2017 Series A of the Jurupa Unified School District Community Facilities District No. 13 ("2017 Bonds") were issued in the amount of $4,370,000. The 2017 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated March 1, 2017 ("2017 FAA"), and the Act. The 2017 Bonds were issued to fund the Authorized Facilities of CFD No. 13, fund a reserve fund for the 2017 Bonds, pay capitalized interest on the 2017 Bonds and pay the costs of issuing the 2017 Bonds. For more information regarding the use of the 2017 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

2. 2021 Special Tax Revenue Refunding Bonds

On December 7, 2021, the 2021 Special Tax Revenue Refunding Bonds of the Jurupa Unified School District Community Facilities District No. 10 ("2021 Bonds") were issued in the amount of $5,194,734.55. The 2021 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement dated December 1, 2021 ("2021 FAA"), and the Act. The 2021 Bonds were issued to defease and refund all of the outstanding 2017 Bonds on March 1, 2022, for interest savings, finance public school facilities, pay the premium on the Reserve Policy, pay the Premium on the Insurance Policy and pay the costs of issuing the 2021 Bonds. The 2021 Bonds are Local Obligation Bonds of the Jurupa Unified School District Financing Authority ("Authority") and are utilized, along with the debt service payments from CFD Nos. 10, 12, and 15, to pay the debt service of the 2021 Series A Special Tax Revenue Bonds of the Authority. For more information regarding the use of the 2021 Bond proceeds please see Section IV of this Report.

The 2021 Bonds are payable from the Net Special Tax Revenues levied on property within CFD No. 13 according to the RMA. A copy of the debt service schedule of the 2021 Bonds is included as Exhibit D.

II. Fiscal Year 2024/2025 Annual Special Tax

Each Fiscal Year, CFD No. 13 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2024/2025.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2024/2025 is summarized by Special Tax classification in the table below.

Fiscal Year 2024/2025
Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Developed Property	< 2,701 Sq. Ft.	26 Units	$2,516.26 per Unit	$65,422.76
Developed Property	2,701 Sq. Ft. to 2,900 Sq. Ft.	23 Units	$2,673.16 per Unit	61,482.68
Developed Property	2,901 Sq. Ft. to 3,100 Sq. Ft.	32 Units	$2,830.44 per Unit	90,574.08
Developed Property	> 3,100 Sq. Ft.	25 Units	$2,987.72 per Unit	74,693.00
Undeveloped Property	N/A	0.00 Acres	$0.00 per Acre	0.00
Total		**106 Units**		**$292,172.52**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 13, as of June 30, 2025, for Fiscal Year 2024/2025 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2021 FAA and the current delinquency rates, one (1) parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2024/2025 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 13
Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	$269,922.60	1	$267,162.40	$2,760.20	1.02%	$0.00	0.00%
2021/2022	275,320.42	2	272,483.04	2,837.38	1.03%	2,815.40	1.02%
2022/2023	280,826.46	3	272,513.72	8,312.74	2.96%	4,504.02	1.60%
2023/2024	286,443.98	3	281,047.92	5,396.06	1.88%	2,929.14	1.02%
2024/2025	292,172.52	2	287,926.68	4,245.84	1.45%	4,245.84	1.45%

III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 13.

A. Fiscal Agent Accounts

Funds and accounts associated with the Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2021 FAA.

The balances, as of June 30, 2025, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table below. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2024/2025.

Fund and Account Balances
as of June 30, 2025

Account Name	Account Number	Balance
Administrative Expense Fund	4777913I	$16,528.19
Redemption Fund	4777913B	43,014.72
School Facilities Account	4777913E	0.00
Special Tax Fund	4777913A	143,524.68
Surplus Fund	4777913S	151.42
Stabilization Fund	4777913T	28,501.00
Total		**$231,720.01**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 13 are limited based on the restrictions as described within the 2021 FAA. The table below shows the sources and uses of all funds and accounts for CFD No. 13 from July 1, 2024, through June 30, 2025. For a more detailed description of the sources and uses of funds please refer to Section 4 of the 2021 FAA.

Fiscal Year 2024/2025
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	291,643.51
Transfer from Authority Surplus	27,794.86
Investment Earnings	4,949.75
Total	**$324,388.12**
Uses	
Interest Payments	($179,018.49)
Principal Payments	(77,000.00)
Authorized Facilities	0.00
Transfer to Fund 49 Resource 9413	(62,848.55)
Administrative Expenses	(23,922.00)
Total	**($342,789.04)**

IV. Senate Bill 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act ("SB 165"), requires any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. SB 165 only applies to CFDs authorized on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

A. Authorized Facilities

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended ("Act"), CFD No. 13 can only be used to fund the "Authorized Facilities" as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention ("ROI") to establish CFD No.13 which describes the Authorized Facilities.

> Facilities, means those K-12 school sites, preschool facilities, school facilities, any facilities needed to accommodate the educational programs provided by the District pursuant to Education Code Section 51000 et seq., including classrooms, on-site office space at a school, central support and administrative facilities, interim housing, furniture, equipment, technology, buses, and transportation facilities needed by the School District in order to serve the student population to be generated as a result of development of the property within CFD No. 13, and also includes costs associated with the maintenance and operations of school facilities in accordance with the Act, and the payment of fees to be paid to and/or for improvements to be constructed, owned, operated or maintained by (i) JCSD, including, but not limited to, water and sewer facilities, or (ii) JARPD, including, but not limited to, park facilities, through JCFAs to the extent permitted by law.

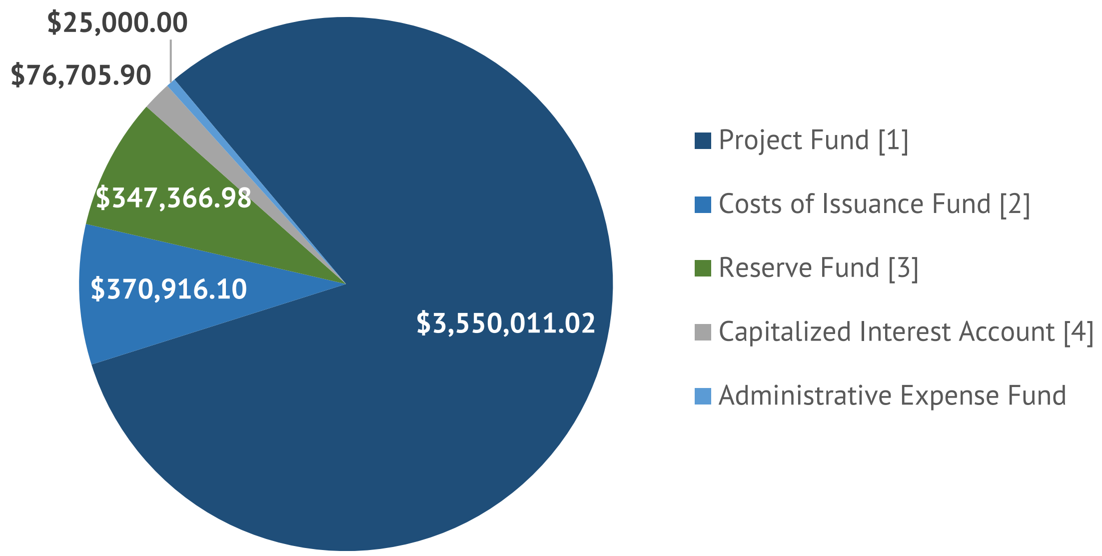
“Facilities” shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking, and construction, together with the expenses related to issuance and sale of any “debt”, as defined in Section 53317(d) of the Act, including underwriters’ discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, CFD No. 13 and bond trustee or fiscal agent related to CFD No. 13, and any such debt and all other incidental expenses. The Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the School District.

B. Special Tax Bonds, 2017 Series A

1. Bond Proceeds

In accordance with the 2017 FAA, the total bond proceeds of $4,370,000 were deposited into the funds and accounts as shown in the graph below.

Special Tax Bonds, 2017 Series A Bond Proceeds



[1] $1,401,306.73 was deposited in the Project School Facilities Account, $752,684.29 was deposited in the Project Park District Account, and $1,396,020.00 was deposited in the Project Services District Account.

[2] Total amount includes the Underwriter's Discount of $64,457.50 and the Net Original Issue Discount of $86,458.60. The actual amount deposited in the Cost of Issuance Fund was $220,000.00.

[3] Deposit from Bond proceeds of the amount necessary to fund the Reserve Fund in an amount equal the reserve requirement as of the date of delivery of the Bonds.

[4] Deposit for capitalized interest on the Bonds through September 1, 2017.

2. Construction Funds and Accounts

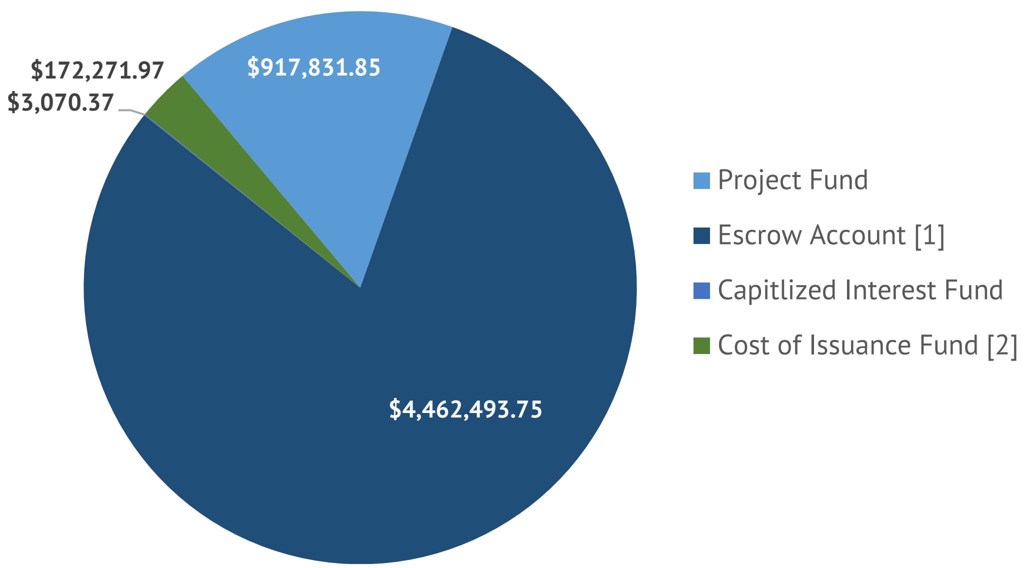
All construction funds generated from the issuance of the 2017 Bonds have been expended on the Authorized Facilities and all accounts have been closed.

C. 2021 Special Tax Revenue Refunding Bonds

1. Bond Proceeds

In accordance with the 2021 FAA for the 2021 Bonds, the total bond proceeds of $5,194,734.55 and $360,933.39 of funds on hand from the Reserve Fund from the 2017 Bonds was deposited into the funds and accounts as shown in the graph below.

2021 Bond Proceeds



[1] Funds to redeem in full the 2017 Bonds on March 1, 2022.

[2] Total amount includes the Cost of Issuance Expenses of $137,041.97, the Underwriter's Discount of $35,240.00.

2. Construction Funds and Accounts

The construction funds generated for school facilities from the issuance of the 2021 Bonds were deposited into the School District Facilities Account. As of February 1, 2023, all facilities have been funded, and subsequently all construction accounts closed. For an accounting of accruals and expenditures within this account, refer to the Administration Reports of CFD No. 13 for prior years.

D. Special Taxes

CFD No. 13 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined in the 2021 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 13 within the Special Tax Fund created under the 2021 FAA of the Bonds.

Special Tax Fund

Balance as of December 7, 2021		**$0.00**
Previously Accrued	$841,098.61	
Previously Expended	(684,838.56)	
Balance as of July 1, 2024		**$156,260.05**
Accruals		$294,339.46
Special Tax Receipts	$291,643.51	
Investment Earnings	2,695.95	
Expenditures		($307,074.83)
Transfer to Redemption Fund	($258,634.12)	
Tranbsfer to Administrative Expense Fund	(13,393.35)	
Transfer to Surplus Fund	(35,047.36)	
Balance as of June 30, 2025		**$143,524.68**

Pursuant to the 2021 FAA, any remaining funds in the Authority Surplus Fund at the end of the Bond Year, which are not required to cure a delinquency in the payment of principal or interest on the 2021 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses, shall be disbursed to the Stabilization Fund of each CFD.

Stabilization Fund

Balance as of December 7, 2021		**$0.00**
Previously Accrued	$83,875.50	
Previously Expended	(55,375.45)	
Balance as of July 1, 2024		**$28,500.05**
Accruals		$27,794.86
Transfer from Authority Surplus Fund	$27,794.86	
Expenditures		($27,793.91)
Transfer to Surplus Fund	($27,793.91)	
Balance as of June 30, 2025		**$28,501.00**

Pursuant to the 2021 FAA, any remaining funds in the Stabilization Fund at the end of the Bond Year, which are not required to cure a delinquency in the payment of principal or interest on the 2021 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Surplus Fund. Funds within the Surplus Fund may be used for Authorized Facilities of the School District.

Surplus Fund

Balance as of December 7, 2021		**$0.00**
Previously Accrued	$51,547.98	
Previously Expended	(51,540.85)	
Balance as of July 1, 2024		**$7.13**
Accruals		$62,992.84
Interest Earnings	$151.57	
Transfer from Stabilization Fund	27,793.91	
Transfer from Special Tax Fund	35,047.36	
Expenditures		($62,848.55)
Transfer to Fund 49 Resource 9413	($62,848.55)	
Balance as of June 30, 2025		**$151.42**

E. Pooled Special Tax Accounts

The Special Taxes of each CFD were transferred from the various Custodial Accounts and Surplus Funds to the Fund 49 accounts held at the School District to be utilized on the Authorized Facilities of each CFD. The table below presents a detailed accounting of the remaining CFD Special Taxes collected and expended by the School District, through June 30, 2025.

Fund 49 Resource 9413 (CFD No. 13)

Balance as of October 9, 2019		**$0.00**
Previously Accrued	$200,309.21	
Previously Expended	0.00	
Balance as of July 1, 2024		**$200,309.21**
Accruals		$83,301.67
Transfer from Surplus Special Tax Fund	$62,848.55	
Investment Earnings [1]	20,453.12	
Expenditures		$0.00
Balance as of June 30, 2025		**$283,610.88**

[1] Investment earnings are based on interest earned on all funds on deposit in Fund 9413, and is not limited to Special Taxes.

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 13 based on the financial obligations for Fiscal Year 2025/2026.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 13 are calculated in accordance and pursuant to the RMA. Pursuant to the 2021 FAA, any amounts not required to pay Administrative Expenses and Debt Service on the Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 13. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2025/2026.

Special Tax Requirement for CFD No. 13

Fiscal Year 2024/2025 Remaining Sources		**$218,452.54**
Balance of Special Tax Fund	$143,524.68	
Balance of Redemption Fund	43,014.72	
Balance of Stabilization Fund	28,501.00	
Anticipated Special Taxes	3,412.14	
Fiscal Year 2024/2025 Remaining Obligations		**($218,452.54)**
September 1, 2025 Interest Payment	($88,816.63)	
September 1, 2025 Principal Payment	(85,000.00)	
Direct Construction of Authorized Facilities	(44,635.91)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2025/2026 Obligations		**($298,015.62)**
Administrative Expense Budget	($29,877.29)	
Anticipated Special Tax Delinquencies [1]	(563.37)	
March 1, 2026 Interest Payment	(87,287.48)	
September 1, 2026 Interest Payment	(87,287.48)	
September 1, 2026 Principal Payment	(93,000.00)	
Direct Construction of Authorized Facilities	0.00	
Fiscal Year 2025/2026 Special Tax Requirement		**$298,015.62**

[1] Funds from the Coverage Stabilization Fund will be available if delinquencies exceed the anticipated Special Tax delinquencies budget.

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to financed Authorized Facilities. The estimated Fiscal Year 2025/2026 Administrative Expenses are shown in the table below.

Fiscal Year 2025/2026 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	$13,300.00
Consultant/Trustee Expenses	11,482.16
County Tax Collection Fees	129.33
Contingency for Legal	5,000.00
Total Expenses	**$29,877.29**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 13 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 13.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year. Building Permits have been issued for 106 Units by the City within CFD No. 13. According to the County Assessor, all property zoned for residential development within CFD No. 13 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 13.

Fiscal Year 2025/2026
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2017/2018	Residential Property	52
2018/2019	Residential Property	54
Total		**106**

VII. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the maximum rate, as determined by the provisions of the RMA, in the amount needed to satisfy the Special Tax Requirement.

Based on the Special Tax Requirement listed in Section V, CFD No. 13 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2025/2026 by Special Tax classification as determined by the RMA for CFD No. 13 can be found on the table below.

Fiscal Year 2025/2026
Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Developed Property	< 2,701 Sq. Ft.	26 Units	$2,566.58 per Unit	$66,731.08
Developed Property	2,701 Sq. Ft. to 2,900 Sq. Ft.	23 Units	$2,726.62 per Unit	62,712.26
Developed Property	2,901 Sq. Ft. to 3,100 Sq. Ft.	32 Units	$2,887.04 per Unit	92,385.28
Developed Property	> 3,100 Sq. Ft.	25 Units	$3,047.48 per Unit	76,187.00
Undeveloped Property	N/A	0.00 Acres	$0.00 per Acre	0.00
Total		**106 Units**		**$298,015.62**

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF
COMMUNITY FACILITIES DISTRICT NO. 13
OF THE JURUPA UNIFIED SCHOOL DISTRICT

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels in Community Facilities District No. 13 of the Jurupa Unified School District, a unified school district organized and existing under the laws of the State of California ("School District") each Fiscal Year commencing in Fiscal Year 2016/2017, in an amount determined by the Board through the application of the Rate and Method of Apportionment of Special Taxes ("RMA") described below. All of the real property within the District, unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

SECTION A
DEFINITIONS

For purposes of this RMA, the terms hereinafter set forth have the following meanings:

"Acreage" means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Administrator may rely on the land area shown on the applicable Final Map.

"Act" means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of the District related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including, but not limited to, the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of the District, and reasonable costs otherwise incurred in order to carry out the authorized purposes of the District.

"Administrator" means an official of the School District or designee thereof, responsible for determining the levy and collection of the Special Taxes.

"Approved Property" means all Assessor's Parcels of Taxable Property that (i) are associated with a Lot in a Final Map that was recorded prior to the January 1 preceding the Fiscal Year in which the Special Tax is being levied and (ii) have not been issued a building permit prior to the May 1 preceding the Fiscal Year in which the Special Tax is being levied.

"Assessor's Parcel" means a parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of the District.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

"Assessor's Parcel Number" means that number assigned to an Assessor's Parcel by the County for purposes of identification.

"Assigned Annual Special Tax" means the Special Tax of that name described in Section D hereof.

"Backup Annual Special Tax" means the Special Tax of that name described in Section E hereof.

"Board" means the Governing Board (Board of Education) of the School District, or its designee, acting as the Legislative Body of the District.

"Bond Index" means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and/or Standard & Poor's A+, as determined by the Board.

"Bond Yield" means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended, for the purpose of the Non-Arbitrage (Tax) Certificate or other similar bond issuance document.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

"Building Square Footage" or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the building permit(s) for such Unit.

"City" means the City of Jurupa Valley, or any successor agency.

"County" means the County of Riverside.

"Developed Property" means all Assessor's Parcels of Taxable Property for which building permit(s) were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year, as determined reasonably by the Administrator.

"District" means Community Facilities District No. 13 of the School District.

"Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes pursuant to Section K hereof.

"Final Map" means a final tract map, parcel map, condominium map, lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, recorded in the Office of the County Recorder.

"Fiscal Year" means the period commencing on July 1 of any year and ending on the following June 30.

"Lot" means an individual legal lot created by a Final Map for which a building permit for residential construction has been or could be issued.

"Maximum Special Tax" means, for each Assessor's Parcel, the maximum Special Tax, determined in accordance with Section C, which can be levied by the District in a given Fiscal Year on such Assessor's Parcel.

"Mitigation Agreement" means the School Facilities Funding and Mitigation Agreement made and entered into as of November 17, 2014, by and among the School District and FH II, LLC.

"Net Taxable Acreage" means the total Acreage of Developed Property expected to exist in the District after all Final Maps are recorded.

"Partial Prepayment Amount" means the amount required to prepay a portion of the Special Tax obligation for an Assessor's Parcel as described in Section H hereof.

"Prepayment Administrative Fees" means any fees or expenses of the School District or the District associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

"Prepayment Amount" means the amount required to prepay the Special Tax obligation in full for an Assessor's Parcel as described in Section G hereof.

"Present Value of Taxes" means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Administrator, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to (a) the Bond Yield after Bond issuance or (b) the most recently published Bond Index prior to Bond issuance.

"Proportionately" means that the ratio of the actual Special Tax levy to the applicable Assigned Annual Special Tax is equal for all applicable Assessor's Parcels. In the case of Developed Property subject to apportionment of the Special Tax under Step Four of Section F, "Proportionately" shall mean that the quotient of (i) the Special Tax less the Assigned Annual Special Tax divided by (ii) the Backup Annual Special Tax less the Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

"Provisional Undeveloped Property" means all Assessor's Parcels of Taxable Property that would otherwise be classified as Exempt Property pursuant to Section K, but cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required minimum Acreage set forth in Section K, as applicable.

"Reserve Fund Credit" means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) ten percent (10%) of the amount of Bonds which will be redeemed. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded at the time of the prepayment, no Reserve Fund Credit shall be given.

"School District" means the Jurupa Unified School District, a public school district organized and operating pursuant to the Constitution and laws of the State of California.

"Special Tax" means any of the special taxes authorized to be levied by the District pursuant to the Act and this RMA.

"Special Tax Requirement" means the amount required in any Fiscal Year to pay (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, and (v) the collection or accumulation of funds for the acquisition or construction of facilities authorized by the District provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Approved Property, Undeveloped Property, or Provisional Undeveloped Property as set forth in Steps Two through Four of Section F, less (vi) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Special Tax Requirement the Administrator shall take into account the reasonably anticipated delinquent Special Taxes, provided that the amount included cannot cause the Special Tax of an Assessor Parcel of Developed Property to increase by greater than ten percent (10%) of what would have otherwise been levied.

"Taxable Property" means all Assessor's Parcels which are not Exempt Property.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property which are not Developed Property or Approved Property.

"Unit" means each separate residential dwelling unit, including but not limited to a single family attached or detached unit, condominium, an apartment unit, mobile home, or otherwise, excluding hotel and motels.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2016/2017, all Assessor's Parcels within the District shall be classified as either Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Approved Property, Undeveloped Property or Provisional Undeveloped Property. Developed Property shall be further assigned to a Land Use Class, according to Table 1 below, based on the Building Square Footage of each Unit.

Table 1

Land Use Classification

Land Use Class	Building Square Footage
1	< 2,701 sq. ft.
2	2,701 – 2,900 sq. ft.
3	2,901 – 3,100 sq. ft.
4	> 3,100 sq. ft.

SECTION C
MAXIMUM SPECIAL TAX

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of the amount derived by the application of the (a) Assigned Annual Special Tax or (b) Backup Annual Special Tax.

2. Approved Property

The Maximum Special Tax for each Assessor's Parcel classified as Approved Property shall be derived by the application of the Assigned Annual Special Tax.

3. Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property or Provisional Undeveloped Property shall be derived by the application of the Assigned Annual Special Tax.

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property will be calculated in accordance with Table 2 below, subject to increases as described below.

Table 2

Fiscal Year 2016/2017
Assigned Annual Special Taxes for
Developed Property

Land Use Class	Building Square Footage	Assigned Annual Special Tax
1	< 2,701 sq. ft.	$2,147.61per Unit
2	2,701 – 2,900 sq. ft.	$2,281.53per Unit
3	2,901 – 3,100 sq. ft.	$2,415.76per Unit
4	> 3,100 sq. ft.	$2,550.00per Unit

2. Approved Property, Undeveloped Property and Provisional Undeveloped Property

The Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, or Provisional Undeveloped Property shall be $12,060.82per acre of Acreage, subject to increases as described below.

3. Increases in the Assigned Annual Special Tax

a. Developed Property

On each July 1, commencing July 1, 2017, the Assigned Annual Special Tax applicable to Developed Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

b. Approved Property, Undeveloped Property and Provisional Undeveloped Property

On each July 1, commencing July 1, 2017, the Assigned Annual Special Tax for Approved Property, Undeveloped Property and Provisional Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

SECTION E
BACKUP ANNUAL SPECIAL TAX

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax.

1. Calculation of the Backup Annual Special Tax Rate

The Backup Annual Special Tax for an Assessor's Parcel of Developed Property within a Final Map shall be the rate per Lot calculated in accordance with the following formula in Fiscal Year 2016/2017 or such later Fiscal Year in which such Final Map is created, subject to increases as described below:

$$B = (U \times A) / L$$

The terms above have the following meanings:

B = Backup Annual Special Tax per Lot for the applicable Fiscal Year

U = Assigned Annual Special Tax per Acre of Undeveloped Property in the Fiscal Year the calculation is performed

A = Acreage of Taxable Property expected to exist in such Final Map at the time of calculation, as determined by the Administrator

L = Number of Lots in the applicable Final Map at the time of calculation.

2. Changes to a Final Map

If the Final Map(s) described in the preceding paragraph are subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property changed or modified in each such Final Map shall be a rate per square foot of Acreage calculated as follows:

a. Determine the total Backup Annual Special Tax revenue anticipated to apply to the changed or modified Assessor's Parcels prior to the change or modification.

b. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property of the modified Assessor's Parcels, as reasonably determined by the Administrator.

c. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage that shall be applicable to the modified Assessor's Parcels, subject to increases as described below.

3. Increase in the Backup Annual Special Tax

Each July 1, commencing the July 1 following the initial calculation of the Backup Annual Special Tax rate for Developed Property within a Final Map, the Backup Annual Special Tax for each Lot within such Final Map shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

SECTION F
METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing Fiscal Year 2016/2017 and for each subsequent Fiscal Year, the Board shall levy the Special Taxes on all Taxable Property in accordance with the following steps:

Step One: Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

Step Three: If additional moneys are needed to satisfy the Special Tax Requirement after the second step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

Step Four: If additional moneys are needed to satisfy the Special Tax Requirement after the third step has been completed, the Special Tax on each Assessor's Parcel of Developed Property, whose Maximum Special Tax is the Backup Annual Special Tax, shall be increased Proportionately from the Assigned Annual Special Tax up to 100% of the Backup Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

Step Five: If additional moneys are needed to satisfy the Special Tax Requirement after the fourth step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

SECTION G
PREPAYMENT OF SPECIAL TAXES

1. Special Tax Prepayment Times and Conditions

The Special Tax obligation of an Assessor’s Parcel of Taxable Property may be prepaid, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor’s Parcel. An owner of an Assessor's Parcel intending to prepay the Assigned Annual Special Tax shall provide the School District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount.

2. Special Tax Prepayment Calculation

The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT – RFC + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. Special Tax Prepayment Procedures and Limitations

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement or indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the District.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of the District that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Annual Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped Property, after such prepayment net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

SECTION H
PARTIAL PREPAYMENT OF SPECIAL TAXES

1. <u>Partial Prepayment Times and Conditions</u>

The Special Tax obligation of Assessor’s Parcels of Taxable Property may be partially prepaid in increments of ten (10) units, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor’s Parcels at the time the Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the Assigned Annual Special Tax shall provide the District with written notice of their intent to partially prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Partial Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Partial Prepayment Amount.

2. <u>Partial Prepayment Calculation</u>

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = PVT \times F - RFC + PAF$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
PVT	=	Present Value of Taxes
F	=	the percent by which the owner of the Assessor’s Parcel is partially prepaying the Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. Partial Prepayment Procedures and Limitations

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement or indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the District.

With respect to any Assessor’s Parcel that is partially prepaid, the District shall indicate in the records of the District that there has been a partial prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Special Tax obligation and the partial release of the Special Tax lien on such Assessor’s Parcel, and the obligation of such Assessor’s Parcel to pay such prepaid portion of the Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of the Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped Property, after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

Notwithstanding the above, the ability to prepay the Special Tax obligation of an Assessor’s Parcel may be suspended, by the Administrator, acting in his or her absolute and sole discretion for and on behalf of the District, without notice to the owners of property within the District for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by the District to assist in the efficient preparation of the required bond market disclosure.

SECTION I
ANNUAL SPECIAL TAX REMAINDER

In any Fiscal Year which the Special Taxes collected from Developed Property exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of facilities in accordance with the Mitigation Agreement and certain costs associated with the maintenance and operations of school facilities in accordance with the Act, the District proceedings and other applicable laws as determined by the Board.

SECTION J
TERMINATION OF SPECIAL TAX

The Special Tax shall be levied for a term of five (5) Fiscal Years after the final maturity of the last series of Bonds, provided that the Special Tax shall not be levied later than Fiscal Year 2058/2059. However, the Special Tax may cease to be levied in an earlier Fiscal Year if the Board has determined (i) that all required interest and principal payments on the Bonds have been paid, (ii) all authorized facilities of the District have been acquired and all reimbursements have been paid, and (iii) all other obligations of the District have been satisfied.

SECTION K
EXEMPTIONS

The Administrator shall classify as Exempt Property in the chronological order in which each Assessor Parcel becomes (i) owned by the State of California, federal or other local governments, (ii) used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) owned by a homeowners' association, (iv) burdened with a public or utility easements making impractical their utilization for other than the purposes set forth in the easement, or (v) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than 20.66 ("Minimum Taxable Acreage").

Notwithstanding the above, the Administrator or Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will be classified as Provisional Undeveloped Property and will continue to be subject to Special Taxes accordingly.

SECTION L
APPEALS

Any property owner claiming that the amount or application of the Special Tax levied on his or her property is not correct may file a written notice of appeal with the Administrator to be received by the Aministrator not later than six (6) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. In order to be considered sufficient, any notice of appeal must (i) specifically identify the property by address and Assessor's Parcel Number, (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax, (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect, (iv) include all documentation, if any, in support of the claim, and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the representative's decision shall indicate.

SECTION M
MANNER OF COLLECTION

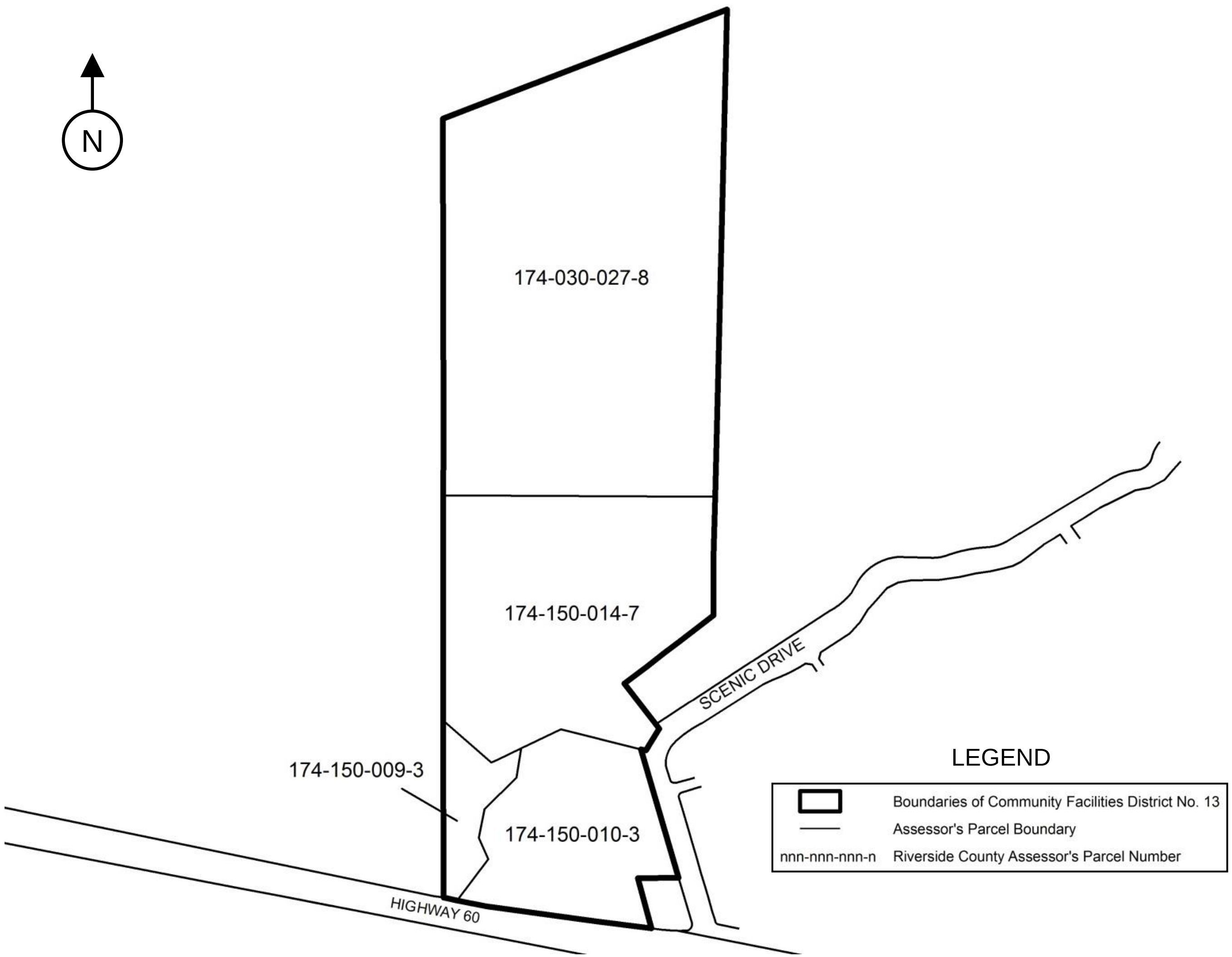
The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the District may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

Exhibit B

CFD Boundary Map

Prepared by:
Dolinka Group LLC

PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 13 OF THE JURUPA UNIFIED SCHOOL DISTRICT RIVERSIDE COUNTY STATE OF CALIFORNIA



(1) Filed in the office of the Clerk of the Governing Board this _______ day of _____________, 20____.

____
Clerk of the Governing Board

(2) I hereby certify that the within map showing the proposed boundaries of to Community Facilities District No. 13, Riverside County, State of California, was approved by the Governing Board at a regular meeting thereof, held on this _______ day of _____________, 20____ by its Resolution No. ___________________.

____
Clerk of the Governing Board

(3) Filed this _______ day of _____________ 20____, at the hour of _____o'clock __m, in Book ____ of Maps of Assessment and Community Facilities Districts at page ____ and as Instrument No. _______________ in the office of the County Recorder of Riverside County, State of California.

____
County Recorder of Riverside County
Larry W. Ward

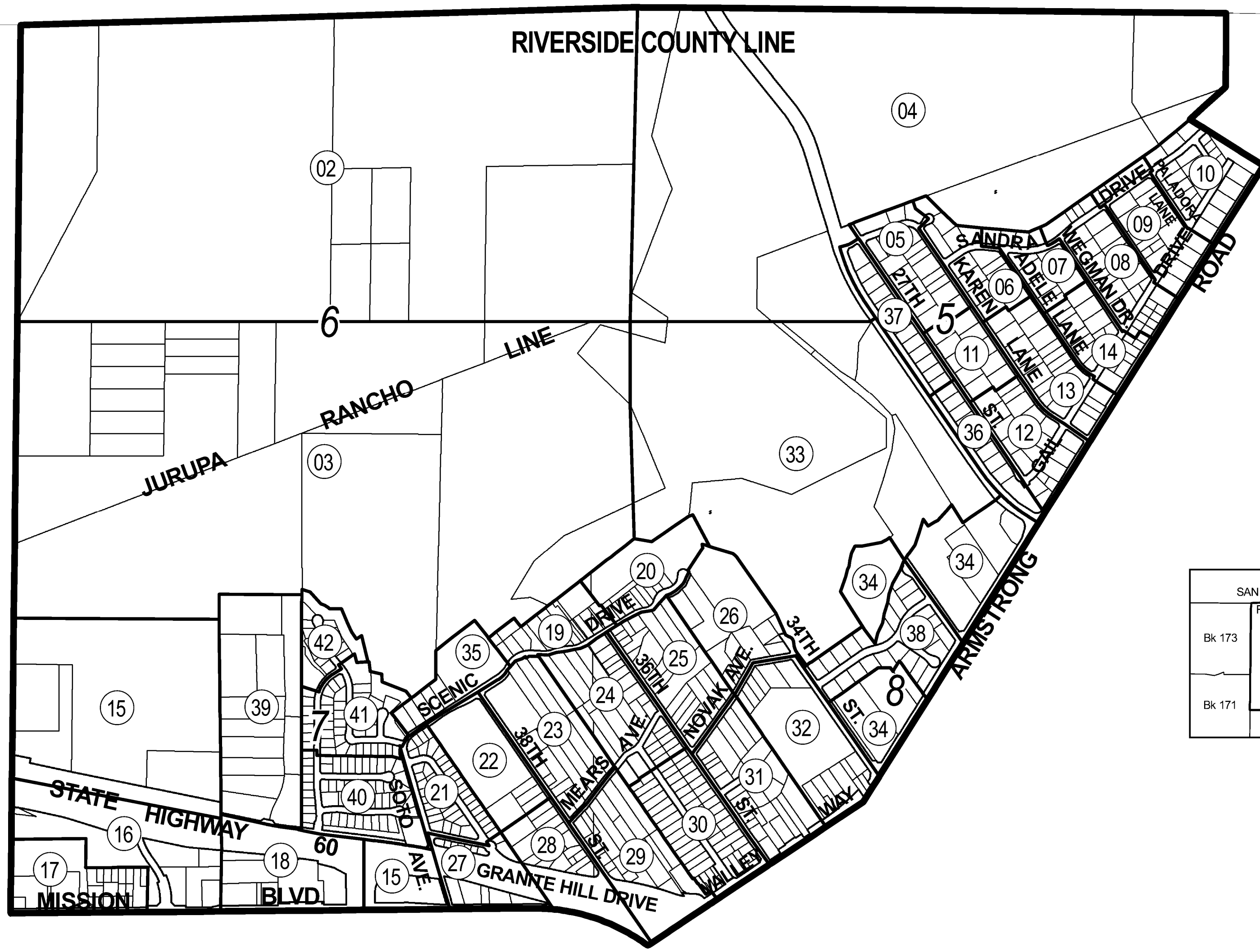
Reference is hereby made to the Recorded Boundary Map for Jurupa Unified School District Community Facilities District No. 13 of the County of Riverside recorded on __________ ____, ______, as Instrument Number _______________ in Book ___ at Pages ____ - ____ in the records of the County of Riverside, California, for an exact description of the lines and dimensions of each lot and parcel.

Exhibit C

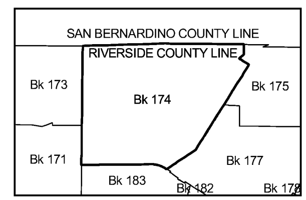
Assessor's Parcel Maps

POR. 5&6, POR. 7&8 T.2S R.5W

SAN BERNARDINO COUNTY LINE



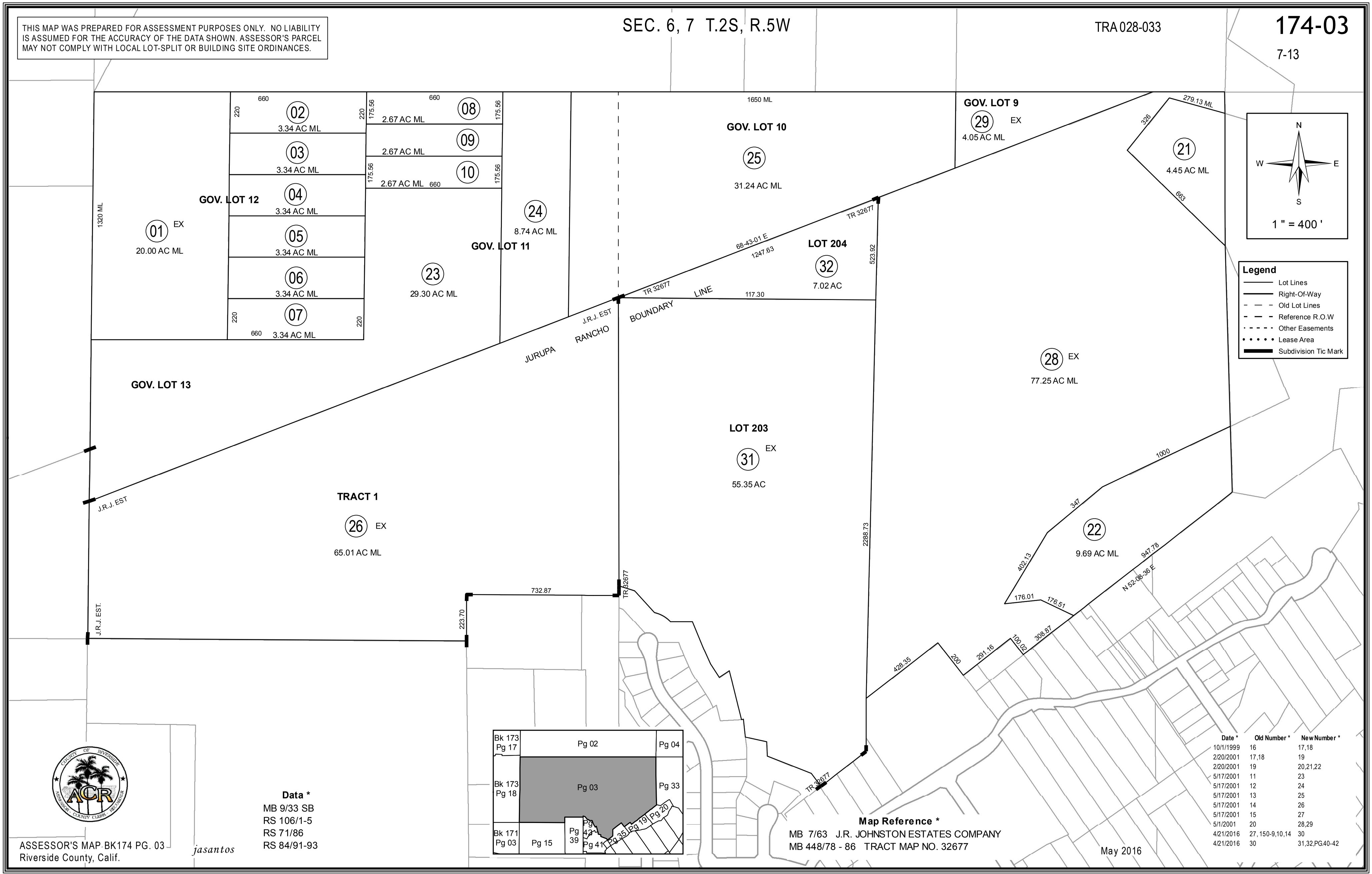
N
W
E
S
1 " = 1,000 '



ASSESSOR'S MAP BK174
Riverside County, Calif.

jasantos

May 2016


THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.
SEC. 6, 7 T.2S, R.5W
TRA 028-033
174-03
7-13
1 " = 400 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
GOV. LOT 12
GOV. LOT 11
GOV. LOT 10
GOV. LOT 9
GOV. LOT 13
TRACT 1
LOT 203
LOT 204
JURUPA RANCHO BOUNDARY LINE
01 EX 20.00 AC ML
02 3.34 AC ML
03 3.34 AC ML
04 3.34 AC ML
05 3.34 AC ML
06 3.34 AC ML
07 3.34 AC ML
08 2.67 AC ML
09 2.67 AC ML
10 2.67 AC ML
21 4.45 AC ML
22 9.69 AC ML
23 29.30 AC ML
24 8.74 AC ML
25 31.24 AC ML
26 EX 65.01 AC ML
28 EX 77.25 AC ML
29 EX 4.05 AC ML
31 EX 55.35 AC
32 7.02 AC
Date * | Old Number * | New Number *
10/1/1999 | 16 | 17,18
2/20/2001 | 17,18 | 19
2/20/2001 | 19 | 20,21,22
5/17/2001 | 11 | 23
5/17/2001 | 12 | 24
5/17/2001 | 13 | 25
5/17/2001 | 14 | 26
5/17/2001 | 15 | 27
5/1/2001 | 20 | 28,29
4/21/2016 | 27,150-9,10,14 | 30
4/21/2016 | 30 | 31,32,PG.40-42
Data *
MB 9/33 SB
RS 106/1-5
RS 71/86
RS 84/91-93
Map Reference *
MB 7/63 J.R. JOHNSTON ESTATES COMPANY
MB 448/78 - 86 TRACT MAP NO. 32677
May 2016
jasantos
ASSESSOR'S MAP BK174 PG. 03
Riverside County, Calif.

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

SEC. 7 T.2S, R.5W

TRA 028-033

174-40

174-03

Map Reference *

MB 6/31 RESUB. A.C. ARMSTRONG ESTATE

MB 448/78 - 86 TRACT MAP NO. 32677

May 2016

ASSESSOR'S MAP BK174 PG. 40

Riverside County, Calif.

jasantos

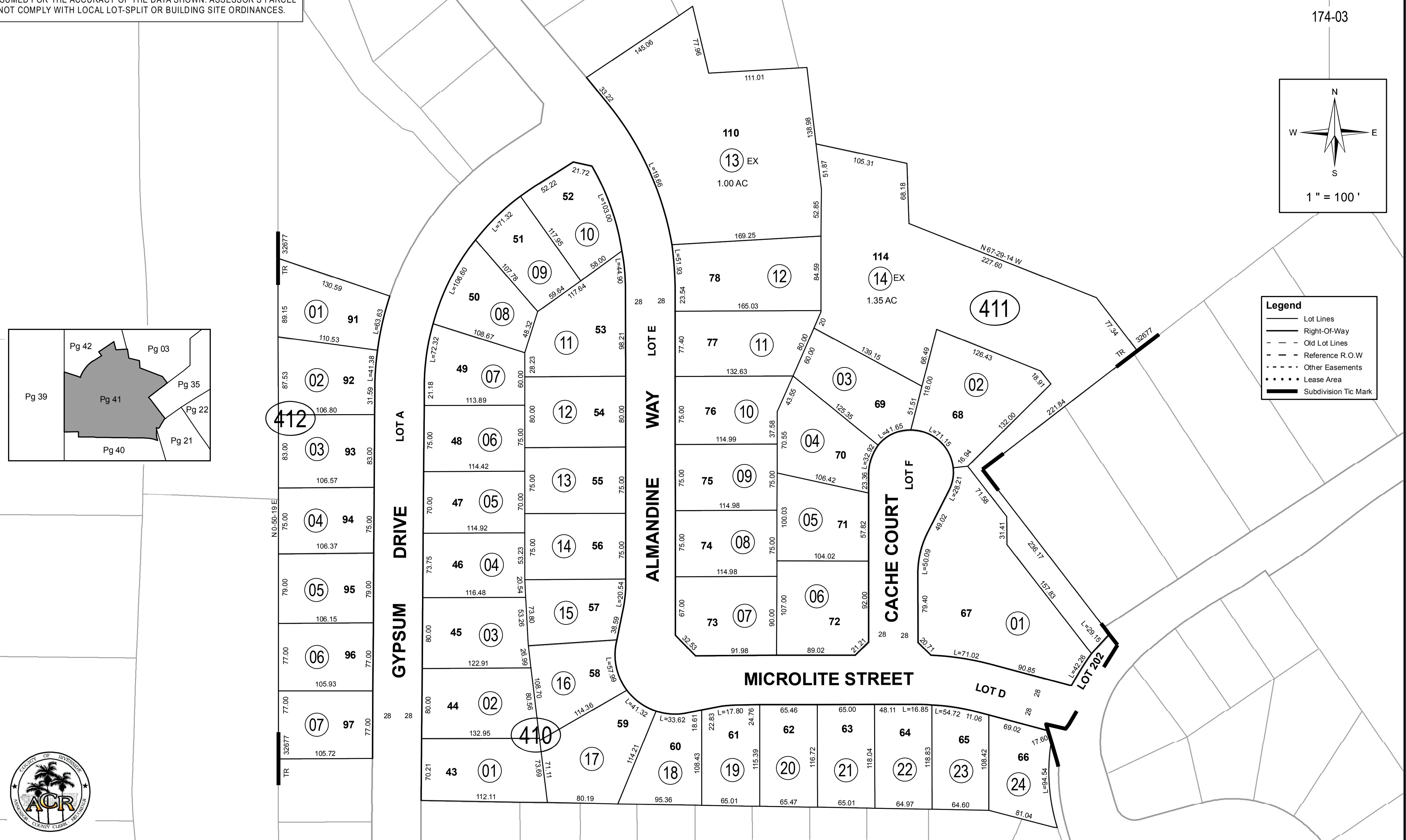
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

SEC. 7 T.2S, R.5W

TRA 028-033

174-41

174-03



Map Reference *
MB 448/78 - 86 TRACT MAP NO. 32677

May 2016

ASSESSOR'S MAP BK174 PG. 41
Riverside County, Calif.

jasantos

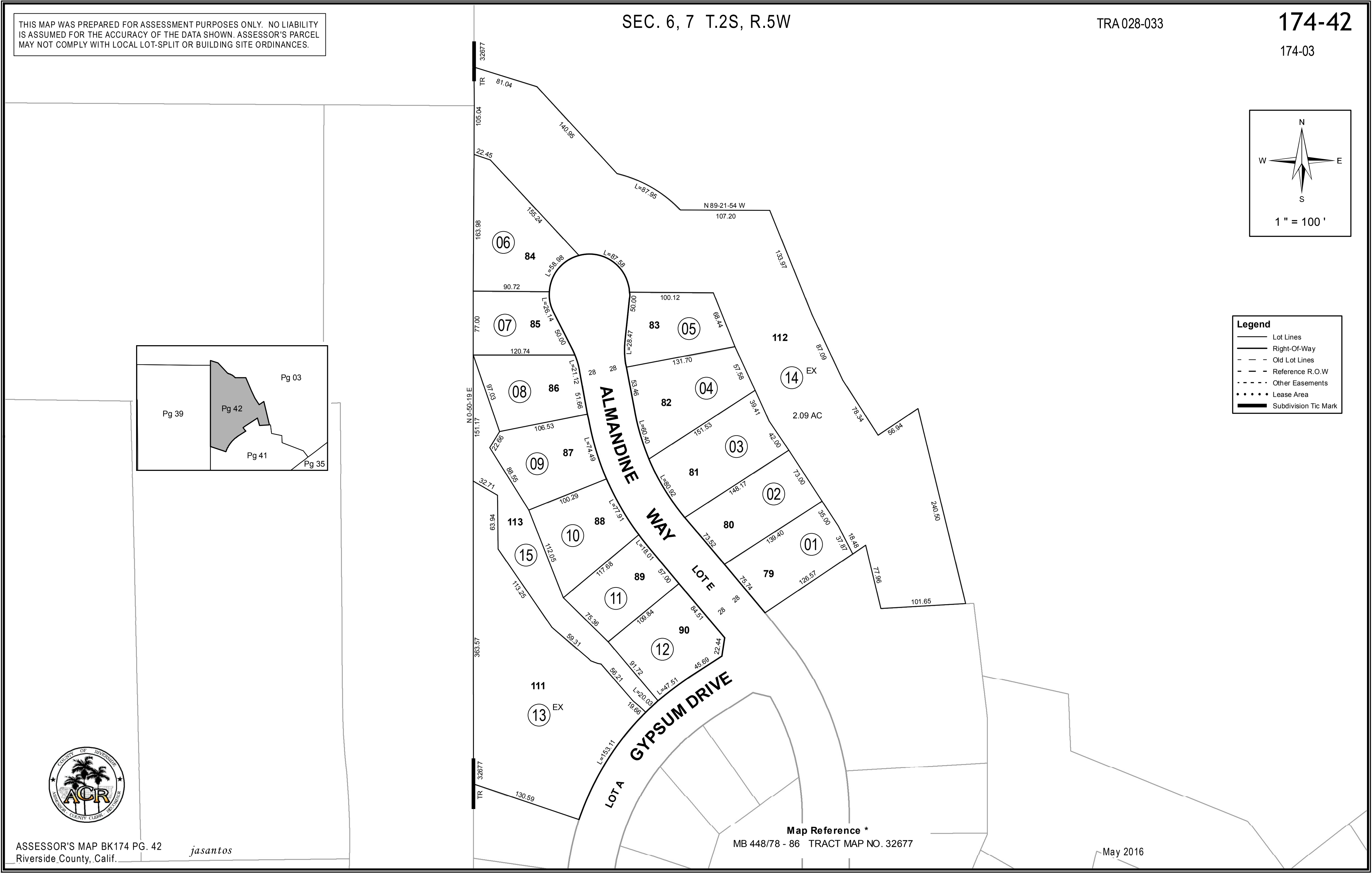
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

SEC. 6, 7 T.2S, R.5W

TRA 028-033

174-42

174-03



Map Reference *
MB 448/78 - 86 TRACT MAP NO. 32677

ASSESSOR'S MAP BK174 PG. 42
Riverside County, Calif.

jasantos

May 2016

Exhibit D

2021 Special Tax Revenue Refunding Bonds

Debt Service Schedule

Jurupa Unified School District
Community Facilities District No. 13
2021 Special Tax Revenue Refunding Bonds Debt Service Schedule

Period	2021 Special Tax Revenue Refunding Bonds		
	Principal	Interest	Debt Service
2022	$111,734.55	$136,545.62	$248,280.17
2023	69,000.00	182,886.34	251,886.34
2024	77,000.00	180,403.72	257,403.72
2025	85,000.00	177,633.26	262,633.26
2026	93,000.00	174,574.96	267,574.96
2027	102,000.00	171,228.82	273,228.82
2028	111,000.00	167,558.86	278,558.86
2029	120,000.00	163,565.08	283,565.08
2030	130,000.00	159,247.48	289,247.48
2031	141,000.00	154,570.08	295,570.08
2032	152,000.00	149,496.90	301,496.90
2033	163,000.00	144,027.94	307,027.94
2034	176,000.00	138,163.20	314,163.20
2035	188,000.00	131,830.72	319,830.72
2036	201,000.00	125,066.48	326,066.48
2037	215,000.00	117,834.50	332,834.50
2038	229,000.00	110,098.80	339,098.80
2039	245,000.00	101,859.38	346,859.38
2040	260,000.00	93,044.28	353,044.28
2041	277,000.00	83,689.48	360,689.48
2042	294,000.00	73,723.02	367,723.02
2043	312,000.00	63,144.90	375,144.90
2044	331,000.00	51,919.14	382,919.14
2045	350,000.00	40,009.76	390,009.76
2046	370,000.00	27,416.76	397,416.76
2047	392,000.00	14,104.16	406,104.16
Total	**$5,194,734.55**	**$3,133,643.64**	**$8,328,378.19**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

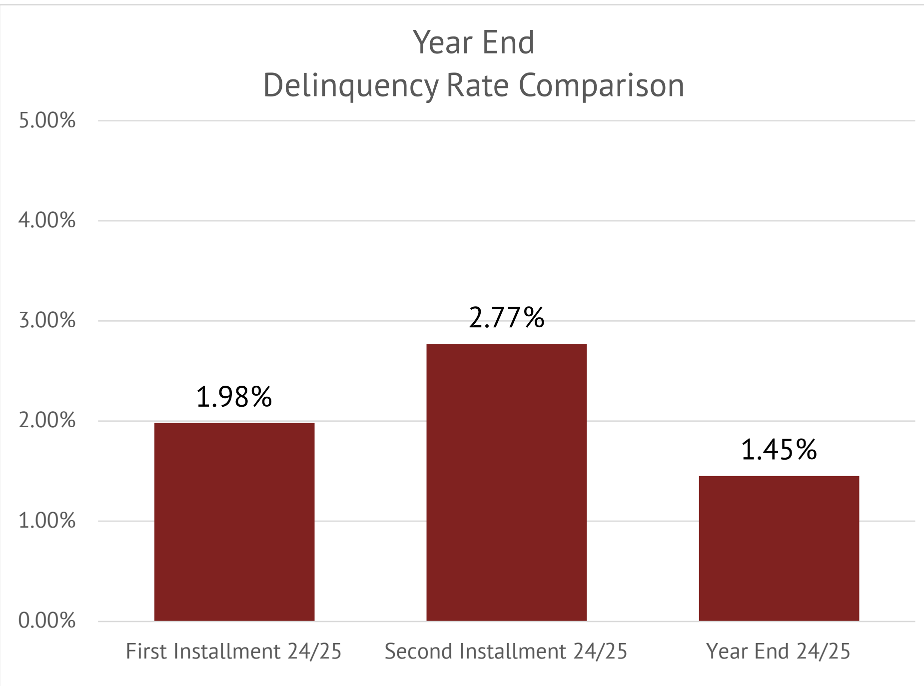
Year End Report for Fiscal Year 2024/2025

Jurupa Unified School District Community Facilities District No. 13

Summary

Year End

Total Taxes Due June 30, 2025	**$292,172.52**
Amount Paid	**$287,926.68**
Amount Remaining to be Collected	**$4,245.84**
Number of Parcels Delinquent	**2**
Delinquency Rate	**1.45%**



Foreclosure

CFD Subject to Foreclosure Covenant:	**Yes**
Foreclosure Determination Date:	**July 1st**
Foreclosure Commencement Date:	**September 29th**

Foreclosure Qualification

Individual Parcel Delinquency	**N/A**
Individual Owner Multiple Parcels Delinquency	**N/A**
Individual Parcels Semi-Annual Installments	**4**
Aggregate Delinquency Rate	**5.00%**

Parcels Qualifying for Foreclosure [1]

Parcels Exceeding Individual Foreclosure Threshol	**1**
Parcels Exceeding CFD Aggregate	**0**

[1] Pursuant to the Foreclosure Covenant in the Fiscal Agent Agreement there is no requirement to initiate Foreclosure Proceedings for aggregate delinquencies if the balance in the Dustrict's Reserve Account in the Reserve Fund is equal to the District's Proportionate Share of the Reserve Requirement and Special Tax Revenues for that specific year are expected to be equal to or greater than Annual Debt Service, or the District's Reserve Account in the Reserve Fund is satisfied with the deposit of a Reserve Surety.

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Jurupa Unified School District Community Facilities District No. 13

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	$269,922.60	1	$267,162.40	$2,760.20	1.02%	$0.00	0.00%
2021/2022	275,320.42	2	272,483.04	2,837.38	1.03%	2,815.40	1.02%
2022/2023	280,826.46	3	272,513.72	8,312.74	2.96%	4,504.02	1.60%
2023/2024	286,443.98	3	281,047.92	5,396.06	1.88%	2,929.14	1.02%
2024/2025	292,172.52	2	287,926.68	4,245.84	1.45%	4,245.84	1.45%

Historical Delinquency Rate

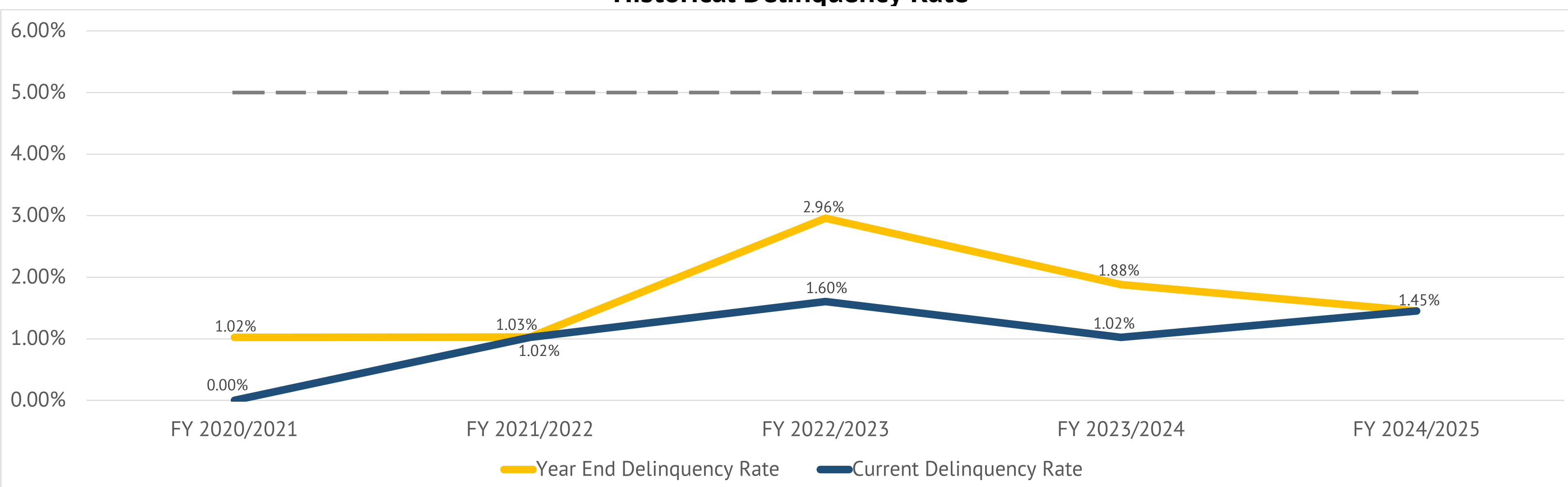


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Funding Report - Detail

Fund: CFD No. 13 (2021 Special Tax Revenue Refunding Bonds)

Subfund: 4777913A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$3,752.12	$828,849.40	$8,497.09	($684,838.56)	$0.00	$156,260.05			BEGINNING BALANCE
07-01-2024	$630.66					$156,890.71		Interest	Interest Earnings
08-01-2024	$652.90					$157,543.61		Interest	Interest Earnings
08-07-2024		$2,634.94				$160,178.55		Deposit	Special Tax Deposit
08-15-2024		$4,494.03				$164,672.58		Deposit	Special Tax Deposit
08-26-2024				($127,799.16)		$36,873.42		Transfer Out	Transfer To 4777913B Redemption Fund
09-03-2024	$567.29					$37,440.71		Interest	Interest Earnings
10-01-2024	$143.73					$37,584.44		Interest	Interest Earnings
11-01-2024	$141.47					$37,725.91		Interest	Interest Earnings
11-01-2024				($2,393.35)		$35,332.56		Transfer Out	Transfer To 4777913I Administrative Expense Fund
11-01-2024				($35,047.36)		$285.20		Transfer Out	Transfer To 4777913S Surplus Fund
12-02-2024	$1.00					$286.20		Interest	Interest Earnings
01-02-2025	$1.01					$287.21		Interest	Interest Earnings
01-29-2025		$142,100.13				$142,387.34		Deposit	Special Tax Deposit
02-03-2025	$47.54					$142,434.88		Interest	Interest Earnings
02-24-2025				($88,334.96)		$54,099.92		Transfer Out	Transfer To 4777913B Redemption Fund
02-24-2025				($42,500.00)		$11,599.92		Transfer Out	Transfer To 4777913B Redemption Fund
03-03-2025	$362.28					$11,962.20		Interest	Interest Earnings
04-01-2025	$39.91					$12,002.11		Interest	Interest Earnings
04-22-2025				($11,000.00)		$1,002.11		Transfer Out	Transfer To 4777913I Admin Exp Fd
05-01-2025	$28.09					$1,030.20		Interest	Interest Earnings
05-27-2025		$142,414.41				$143,444.61		Deposit	Special Tax Deposit
06-02-2025	$80.07					$143,524.68		Interest	Interest Earnings
	$2,695.95	$291,643.51	$0.00	($307,074.83)	$0.00	($12,735.37)			DATE RANGE BALANCE
Subfund Total	**$6,448.07**	**$1,120,492.91**	**$8,497.09**	**($991,913.39)**	**$0.00**	**$143,524.68**	**Total for 4777913A - Special Tax Fund**		

Subfund: 4777913B - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$2,087.22	$0.00	$627,525.47	$0.00	($590,368.34)	$39,244.35			BEGINNING BALANCE
07-01-2024	$158.35					$39,402.70		Interest	Interest Earnings
08-01-2024	$163.97					$39,566.67		Interest	Interest Earnings
08-26-2024			$127,799.16			$167,365.83		Transfer In	Transfer From 4777913A Special Tax Fund for debt service payable 9-1-24
09-03-2024					($90,201.86)	$77,163.97	Cede & Co	Debt Service Interest	Debt Service Interest
09-03-2024					($77,000.00)	$163.97	Cede & Co	Debt Service Principal	Debt Service Principal
09-03-2024	$265.07					$429.04		Interest	Interest Earnings
10-01-2024	$45.85					$474.89		Interest	Interest Earnings
11-01-2024	$1.79					$476.68		Interest	Interest Earnings
12-02-2024	$1.68					$478.36		Interest	Interest Earnings
01-02-2025	$1.68					$480.04		Interest	Interest Earnings
02-03-2025	$1.63					$481.67		Interest	Interest Earnings
02-24-2025			$88,334.96			$88,816.63		Transfer In	Transfer From 4777913A Special Tax Fund
02-24-2025			$42,500.00			$131,316.63		Transfer In	Transfer From 4777913A Special Tax Fund
03-03-2025					($88,816.63)	$42,500.00	Cede & Co	Debt Service Interest	Debt Service Interest

Subfund: 4777913B - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
03-03-2025	$72.37					$42,572.37		Interest	Interest Earnings
04-01-2025	$161.58					$42,733.95		Interest	Interest Earnings
05-01-2025	$137.96					$42,871.91		Interest	Interest Earnings
06-02-2025	$142.81					$43,014.72		Interest	Interest Earnings
	$1,154.74	$0.00	$258,634.12	$0.00	($256,018.49)	$3,770.37			DATE RANGE BALANCE
Subfund Total	**$3,241.96**	**$0.00**	**$886,159.59**	**$0.00**	**($846,386.83)**	**$43,014.72**	**Total for 4777913B - Redemption Fund**		

Subfund: 4777913E - School Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$164.46	$0.00	$917,831.85	$0.00	($917,996.31)	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$164.46**	**$0.00**	**$917,831.85**	**$0.00**	**($917,996.31)**	**$0.00**	**Total for 4777913E - School Facilities Account**		

Subfund: 4777913I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$3,121.67	$0.00	$72,833.55	$0.00	($49,845.87)	$26,109.35			BEGINNING BALANCE
07-01-2024	$105.35					$26,214.70		Interest	Interest Earnings
08-01-2024	$109.09					$26,323.79		Interest	Interest Earnings
09-03-2024	$108.63					$26,432.42		Interest	Interest Earnings
10-01-2024	$101.55					$26,533.97		Interest	Interest Earnings
10-15-2024					($8,000.00)	$18,533.97	KeyAnalytics	Professional Services	Req dtd 10-14-2024 Invoice # OC 2024-1089 FY 2024/2025 CFD Annual Base Fee
11-01-2024			$2,393.35			$20,927.32		Transfer In	Transfer From 4777913A Special Tax Fund
11-01-2024	$83.38					$21,010.70		Interest	Interest Earnings
12-02-2024	$74.01					$21,084.71		Interest	Interest Earnings
01-02-2025	$74.20					$21,158.91		Interest	Interest Earnings
01-17-2025					($2,350.00)	$18,808.91	Zions First National Bank	Professional Services	Req dtd 01/14/25 Fiscal Agent Services Annual Admin Fee December 2024 - November 2025 Invoice 12726
02-03-2025	$67.80					$18,876.71		Interest	Interest Earnings
03-03-2025	$57.40					$18,934.11		Interest	Interest Earnings
03-21-2025					($272.00)	$18,662.11	Fieldman, Rolapp & Associates, Inc.	Professional Services	Req dtd 3-20-25 Invoice #30460 2024/2025 CFD correspondence with Zions Bank
04-01-2025	$62.97					$18,725.08		Interest	Interest Earnings
04-15-2025					($13,300.00)	$5,425.08	J.U.S.D.	Professional Services	Req dtd 4-11-25 2024/2025 CFD Administrative Fee
04-22-2025			$11,000.00			$16,425.08		Transfer In	Transfer From 4777913A Special Tax Fund
05-01-2025	$48.23					$16,473.31		Interest	Interest Earnings
06-02-2025	$54.88					$16,528.19		Interest	Interest Earnings
	$947.49	$0.00	$13,393.35	$0.00	($23,922.00)	($9,581.16)			DATE RANGE BALANCE
Subfund Total	**$4,069.16**	**$0.00**	**$86,226.90**	**$0.00**	**($73,767.87)**	**$16,528.19**	**Total for 4777913I - Administrative Expense Fund**		

Subfund: 4777913S - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$42.24	$0.00	$51,505.74	$0.00	($51,540.85)	$7.13			BEGINNING BALANCE
07-01-2024	$0.03					$7.16		Interest	Interest Earnings
08-01-2024	$0.03					$7.19		Interest	Interest Earnings
09-03-2024	$0.03					$7.22		Interest	Interest Earnings
10-01-2024	$0.03					$7.25		Interest	Interest Earnings
11-01-2024			$27,793.91			$27,801.16		Transfer In	Transfer From 4777913T CFD No. 13 Ref. Stabilization Fund

Subfund: 4777913S - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
11-01-2024			$35,047.36			$62,848.52		Transfer In	Transfer From 4777913A Special Tax Fund
11-01-2024	$0.03					$62,848.55		Interest	Interest Earnings
11-21-2024					($62,848.55)	$0.00	J.U.S.D.	Construction Costs	Disbursement of funds per Sec 4.06(B) of FA Agreement
12-02-2024	$148.47					$148.47		Interest	Interest Earnings
01-02-2025	$0.51					$148.98		Interest	Interest Earnings
02-03-2025	$0.50					$149.48		Interest	Interest Earnings
03-03-2025	$0.45					$149.93		Interest	Interest Earnings
04-01-2025	$0.50					$150.43		Interest	Interest Earnings
05-01-2025	$0.49					$150.92		Interest	Interest Earnings
06-02-2025	$0.50					$151.42		Interest	Interest Earnings
	$151.57	$0.00	$62,841.27	$0.00	($62,848.55)	$144.29			DATE RANGE BALANCE
Subfund Total	**$193.81**	**$0.00**	**$114,347.01**	**$0.00**	**($114,389.40)**	**$151.42**	**Total for 4777913S - Surplus Fund**		

Subfund: 4777913T - CFD No. 13 Ref. Stabilization Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$1,339.15	$0.00	$82,536.35	($55,375.45)	$0.00	$28,500.05			BEGINNING BALANCE
09-23-2024			$27,794.86			$56,294.91		Transfer In	Transfer From Surplus Fund
11-01-2024				($27,793.91)		$28,501.00		Transfer Out	Transfer To 4777913S Surplus Fund
	$0.00	$0.00	$27,794.86	($27,793.91)	$0.00	$0.95			DATE RANGE BALANCE
Subfund Total	**$1,339.15**	**$0.00**	**$110,331.21**	**($83,169.36)**	**$0.00**	**$28,501.00**	**Total for 4777913T - CFD No. 13 Ref. Stabilization Fund**		
Fund Total	**$15,456.61**	**$1,120,492.91**	**$2,123,393.65**	**($1,075,082.75)**	**($1,952,540.41)**	**$231,720.01**	**Total for CFD No. 13 (2021 Special Tax Revenue Refunding Bonds)**		
Grand Total	**$15,456.61**	**$1,120,492.91**	**$2,123,393.65**	**($1,075,082.75)**	**($1,952,540.41)**	**$231,720.01**	**Grand Total for Selected Funds/SubFunds**		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2025/2026

Jurupa Unified School District
Community Facilities District No. 13
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
32677	203	NA	174-030-031	$0.00	$0.00
32677	204	NA	174-030-032	$0.00	$0.00
32677	1	12516 BERYL WAY	174-400-001	$3,080.86	$2,887.04
32677	2	12532 BERYL WAY	174-400-002	$3,080.86	$2,566.58
32677	3	12548 BERYL WAY	174-400-003	$3,080.86	$2,726.62
32677	4	12560 BERYL WAY	174-400-004	$3,080.86	$2,887.04
32677	5	12576 BERYL WAY	174-400-005	$3,080.86	$3,047.48
32677	6	12592 BERYL WAY	174-400-006	$3,080.86	$2,566.58
32677	7	12608 BERYL WAY	174-400-007	$3,080.86	$2,726.62
32677	8	12624 BERYL WAY	174-400-008	$3,080.86	$3,047.48
32677	9	12640 BERYL WAY	174-400-009	$3,080.86	$2,726.62
32677	10	12672 BERYL WAY	174-400-010	$3,080.86	$2,887.04
32677	11	12685 BERYL WAY	174-400-011	$3,080.86	$2,887.04
32677	12	12669 BERYL WAY	174-400-012	$3,080.86	$3,047.48
32677	13	12653 BERYL WAY	174-400-013	$3,080.86	$2,566.58
32677	14	12637 BERYL WAY	174-400-014	$3,080.86	$2,887.04
32677	15	12621 BERYL WAY	174-400-015	$3,080.86	$2,566.58
32677	16	12605 BERYL WAY	174-400-016	$3,080.86	$3,047.48
32677	17	12589 BERYL WAY	174-400-017	$3,080.86	$2,726.62
32677	18	12573 BERYL WAY	174-400-018	$3,080.86	$2,566.58
32677	19	12557 BERYL WAY	174-400-019	$3,080.86	$2,887.04
32677	20	12541 BERYL WAY	174-400-020	$3,080.86	$2,566.58
32677	21	12512 ARAGONITE WAY	174-400-021	$3,080.86	$2,726.62
32677	22	12526 ARAGONITE WAY	174-400-022	$3,080.86	$2,566.58
32677	23	12540 ARAGONITE WAY	174-400-023	$3,080.86	$3,047.48
32677	24	12554 ARAGONITE WAY	174-400-024	$3,080.86	$2,887.04
32677	25	12568 ARAGONITE WAY	174-400-025	$3,080.86	$2,566.58
32677	26	12582 ARAGONITE WAY	174-400-026	$3,080.86	$2,726.62
32677	27	12596 ARAGONITE WAY	174-400-027	$3,080.86	$2,887.04
32677	28	12622 ARAGONITE WAY	174-400-028	$3,080.86	$3,047.48
32677	29	12648 ARAGONITE WAY	174-400-029	$3,080.86	$2,887.04
32677	30	12670 ARAGONITE WAY	174-400-030	$3,080.86	$2,566.58
32677	31	12686 ARAGONITE WAY	174-400-031	$3,080.86	$3,047.48
32677	32	12661 ARAGONITE WAY	174-400-032	$3,080.86	$2,566.58
32677	33	12625 ARAGONITE WAY	174-400-033	$3,080.86	$2,887.04
32677	34	12607 ARAGONITE WAY	174-400-034	$3,080.86	$2,887.04
32677	35	12595 ARAGONITE WAY	174-400-035	$3,080.86	$2,726.62
32677	36	12583 ARAGONITE WAY	174-400-036	$3,080.86	$3,047.48
32677	37	12571 ARAGONITE WAY	174-400-037	$3,080.86	$2,726.62
32677	38	12559 ARAGONITE WAY	174-400-038	$3,080.86	$2,887.04
32677	39	12547 ARAGONITE WAY	174-400-039	$3,080.86	$2,726.62
32677	40	12535 ARAGONITE WAY	174-400-040	$3,080.86	$3,047.48
32677	41	7230 GYPSUM DR	174-400-041	$3,080.86	$2,566.58
32677	42	7216 GYPSUM DR	174-400-042	$3,080.86	$2,887.04
32677	108	NA	174-400-043	$0.00	$0.00
32677	109	NA	174-400-044	$0.00	$0.00
32677	98	7209 GYPSUM DR	174-401-001	$3,080.86	$2,566.58
32677	99	7223 GYPSUM DR	174-401-002	$3,080.86	$2,726.62
32677	100	7237 GYPSUM DR	174-401-003	$3,080.86	$2,887.04
32677	101	7251 GYPSUM DR	174-401-004	$3,080.86	$2,566.58
32677	102	7265 GYPSUM DR	174-401-005	$3,080.86	$2,887.04
32677	103	7277 GYPSUM DR	174-401-006	$3,080.86	$3,047.48
32677	104	7289 GYPSUM DR	174-401-007	$3,080.86	$2,566.58
32677	105	7301 GYPSUM DR	174-401-008	$3,080.86	$2,887.04
32677	106	7313 GYPSUM DR	174-401-009	$3,080.86	$2,726.62
32677	107	NA	174-401-010	$0.00	$0.00

Jurupa Unified School District
Community Facilities District No. 13
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
32677	43	7194 GYPSUM DR	174-410-001	$3,080.86	$3,047.48
32677	44	7188 GYPSUM DR	174-410-002	$3,080.86	$2,887.04
32677	45	7176 GYPSUM DR	174-410-003	$3,080.86	$3,047.48
32677	46	7164 GYPSUM DR	174-410-004	$3,080.86	$2,566.58
32677	47	7158 GYPSUM DR	174-410-005	$3,080.86	$2,726.62
32677	48	7146 GYPSUM DR	174-410-006	$3,080.86	$2,566.58
32677	49	7132 GYPSUM DR	174-410-007	$3,080.86	$3,047.48
32677	50	7114 GYPSUM DR	174-410-008	$3,080.86	$2,887.04
32677	51	7100 GYPSUM DR	174-410-009	$3,080.86	$2,726.62
32677	52	7092 GYPSUM DR	174-410-010	$3,080.86	$2,566.58
32677	53	7121 ALMANDINE WAY	174-410-011	$3,080.86	$2,887.04
32677	54	7133 ALMANDINE WAY	174-410-012	$3,080.86	$2,887.04
32677	55	7145 ALMANDINE WAY	174-410-013	$3,080.86	$3,047.48
32677	56	7157 ALMANDINE WAY	174-410-014	$3,080.86	$2,726.62
32677	57	7169 ALMANDINE WAY	174-410-015	$3,080.86	$3,047.48
32677	58	7181 ALMANDINE WAY	174-410-016	$3,080.86	$2,887.04
32677	59	12550 MICROLITE ST	174-410-017	$3,080.86	$2,566.58
32677	60	12562 MICROLITE ST	174-410-018	$3,080.86	$2,887.04
32677	61	12574 MICROLITE ST	174-410-019	$3,080.86	$2,726.62
32677	62	12586 MICROLITE ST	174-410-020	$3,080.86	$3,047.48
32677	63	12598 MICROLITE ST	174-410-021	$3,080.86	$2,726.62
32677	64	12610 MICROLITE ST	174-410-022	$3,080.86	$2,887.04
32677	65	12622 MICROLITE ST	174-410-023	$3,080.86	$3,047.48
32677	66	12634 MICROLITE ST	174-410-024	$3,080.86	$2,887.04
32677	67	7166 CACHE CT	174-411-001	$3,080.86	$2,726.62
32677	68	7142 CACHE CT	174-411-002	$3,080.86	$3,047.48
32677	69	7135 CACHE CT	174-411-003	$3,080.86	$2,726.62
32677	70	7147 CACHE CT	174-411-004	$3,080.86	$2,887.04
32677	71	7159 CACHE CT	174-411-005	$3,080.86	$3,047.48
32677	72	7171 CACHE CT	174-411-006	$3,080.86	$2,566.58
32677	73	7178 ALMANDINE WAY	174-411-007	$3,080.86	$3,047.48
32677	74	7166 ALMANDINE WAY	174-411-008	$3,080.86	$2,566.58
32677	75	7154 ALMANDINE WAY	174-411-009	$3,080.86	$2,887.04
32677	76	7142 ALMANDINE WAY	174-411-010	$3,080.86	$3,047.48
32677	77	7130 ALMANDINE WAY	174-411-011	$3,080.86	$2,566.58
32677	78	7118 ALMANDINE WAY	174-411-012	$3,080.86	$2,726.62
32677	110	NA	174-411-013	$0.00	$0.00
32677	114	NA	174-411-014	$0.00	$0.00
32677	91	7111 GYPSUM DR	174-412-001	$3,080.86	$2,726.62
32677	92	7125 GYPSUM DR	174-412-002	$3,080.86	$2,566.58
32677	93	7139 GYPSUM DR	174-412-003	$3,080.86	$3,047.48
32677	94	7153 GYPSUM DR	174-412-004	$3,080.86	$2,887.04
32677	95	7167 GYPSUM DR	174-412-005	$3,080.86	$2,726.62
32677	96	7181 GYPSUM DR	174-412-006	$3,080.86	$2,887.04
32677	97	7195 GYPSUM DR	174-412-007	$3,080.86	$3,047.48
32677	79	7092 ALMANDINE WAY	174-420-001	$3,080.86	$2,887.04
32677	80	7078 ALMANDINE WAY	174-420-002	$3,080.86	$2,566.58
32677	81	7066 ALMANDINE WAY	174-420-003	$3,080.86	$2,726.62
32677	82	7040 ALMANDINE WAY	174-420-004	$3,080.86	$3,047.48
32677	83	7022 ALMANDINE WAY	174-420-005	$3,080.86	$2,887.04
32677	84	7001 ALMANDINE WAY	174-420-006	$3,080.86	$2,566.58
32677	85	7015 ALMANDINE WAY	174-420-007	$3,080.86	$2,887.04
32677	86	7029 ALMANDINE WAY	174-420-008	$3,080.86	$2,726.62
32677	87	7043 ALMANDINE WAY	174-420-009	$3,080.86	$2,566.58
32677	88	7057 ALMANDINE WAY	174-420-010	$3,080.86	$2,887.04
32677	89	7071 ALMANDINE WAY	174-420-011	$3,080.86	$2,566.58

Jurupa Unified School District
Community Facilities District No. 13
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
32677	90	7085 ALMANDINE WAY	174-420-012	$3,080.86	$3,047.48
32677	111	NA	174-420-013	$0.00	$0.00
32677	112	NA	174-420-014	$0.00	$0.00
32677	113	NA	174-420-015	$0.00	$0.00

Total Parcels	**116**
Total Taxable Parcels	**106**
Total Maximum Annual Special Tax	**$326,571.16**
Total Assigned Special Tax	**$298,015.62**